

109TH CONGRESS  
1ST SESSION

# H. R. 1411

To amend the Internal Revenue Code of 1986 to clarify that a convention or association of churches includes individuals (with or without voting rights) as well as churches.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 17, 2005

Mr. LINDER introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to clarify that a convention or association of churches includes individuals (with or without voting rights) as well as churches.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. DEFINITION OF CONVENTION OR ASSOCIATION**  
4       **OF CHURCHES.**

5       (a) IN GENERAL.—Section 7701 of the Internal Rev-  
6       enue Code of 1986 (relating to definitions) is amended by  
7       redesignating subsection (o) as subsection (p) and by in-  
8       serting after subsection (n) the following new subsection:

1       “(o) CONVENTION OR ASSOCIATION OF CHURCH-  
2 ES.—For purposes of this title, any organization which is  
3 otherwise a convention or association of churches shall not  
4 fail to so qualify merely because the membership of such  
5 organization includes individuals as well as churches or be-  
6 cause individuals have voting rights in such organiza-  
7 tion.”.

8       (b) EFFECTIVE DATE.—The amendment made by  
9 subsection (a) shall apply to taxable years beginning be-  
10 fore, on, or after the date of the enactment of this Act.

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